

Publication of Issue Price Pursuant to Treas. Reg. §1.1273-2(f)(9)

2.525% Notes due 2050 (“2050 Notes”)

2.675% Notes due 2060 (“2060 Notes”)

Microsoft Corporation (the “Issuer”) is publishing this notice, pursuant to the requirements of Treas. Reg. §1.1273-2(f)(9) (the “Regulation”), with respect to its exchange offers (the “Exchange Offers”), which were completed on June 1, 2020. The Regulation requires the issuer of a debt instrument to determine whether the debt instrument is “publicly traded” as provided by the Regulation and, if so, the fair market value of the debt instrument. The Regulation also requires an issuer who has determined that a debt instrument is “publicly traded” as provided by the Regulation to make that determination as well as the fair market value of the debt instrument, which can be stated as its “issue price,” available to holders in a commercially reasonable fashion, including by electronic publication, within 90 days of the date of issue of the debt instrument.

Therefore, pursuant to the requirements of the Regulation, the Issuer hereby notifies the holders of the 2050 Notes and the 2060 Notes that the Issuer has determined that each of the 2050 Notes and the 2060 Notes are “publicly traded” as provided by the Regulation and the issue price of the 2050 Notes was 101.8560% and the 2060 Notes was 101.6305%, in each case, of their principal amount.

As provided by the Regulation, the Issuer’s determination is binding upon all holders of the 2050 Notes and the 2060 Notes unless the holder explicitly discloses, in accordance with the requirements of the Regulation, that its determination is different from the Issuer’s determination on the holder’s timely filed federal income tax return for the taxable year that includes its acquisition date of the 2050 Notes or the 2060 Notes, as applicable.

This notice is only intended to fulfill the Issuer’s notification obligation under the Regulation and does not constitute tax advice. The Issuer advises each holder of the 2050 Notes or the 2060 Notes, as applicable, to obtain professional tax advice to determine the implications of this notification on the determination of the holder’s income tax liabilities.